

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TWENTY FIFTH DAY OF MARCH
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE G. BIKSHAPATHY

And

THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 23530 of 2004

Between:

M/s. Vuma Holiday Inns Limited, represented by Managing Director Mr. K.
Uma Maheswarudu, Donabanda, Vijayawada.

..... PETITIONER

AND

- 1 The Deputy Commissioner of Commercial Taxes-I, Vijayawada.
- 2 The Commercial Tax Officer Nandigama Circle, Ibrahimpatnam-521 456.
- 3 The State Level Tourism Promotion Board, represented by Secretary, Tourism
Secretariat Road, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a Writ order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the 1st and 2nd respondent in demanding the payment of sales tax and luxury tax by the petitioner as arbitrary and illegal and consequently restrain the 2nd respondent from insisting on payment of the sales tax and luxury tax till the 3rd respondent disposes off the application of the petitioner.

Counsel for the Petitioner: MR.VARDHINENI KRISHNAMOHAN

Counsel for the Respondent Nos.1 and 2: SPL GP FOR TAXES

Counsel for respondent No.3: G.P. FOR FORESTS.

The Court made the following:

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ORAL ORDER: (per GB.J.)

The Writ Petition is filed challenging the demand notice issued by the Sales Tax authorities dated 28.5.2004.

2. Even though certain contentions were raised with regard to the demand of tax, we are not inclined to go into the same inasmuch as it is now brought to the notice of this Court that an appeal had already been filed before the appellate authority and the same is pending.

3. Under these circumstances, we dispose of the Writ Petition with a direction that the appellate authority, Sales Tax Appellate Tribunal, shall dispose of the appeal filed by the petitioner, if not already disposed of, within a period of two (02) months from the date of receipt of a copy of this order. Accordingly the stay granted by this Court shall stand vacated. No costs.

(G.BIKSHAPATHY, J.)

25th March, 2005.

SSR (P.S.NARAYANA, J.)

..... REGISTRAR

SECTION OFFICER

To

- 1 The Deputy Commissioner of Commercial Taxes-I, Vijayawada.
- 2 The Commercial Tax Officer Nandigama Circle, Ibrahimpatnam-521 456.
- 3 The State Level Tourism Promotion Board, represented by Secretary, Tourism Secretariat Road, Hyderabad.

4 The Chairman, Sales Tax Appellate Tribunal, Hyderabad.

5 2 CCs to Special G.P. for Taxes, High Court of A.P. Hyderabad. (OUT)

6 2 CCs to G.P. for Forests, High Court of A.P. Hyderabad. (OUT)

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